

Italian Society of Accounting History

XVII NATIONAL CONFERENCE

Merchants, Markets, and Trade Networks: A Historical Perspective

Bari, December 5-6, 2024

University of Bari

Call for papers

The conference aims to bring together scholars eager to explore, from a historical perspective, the multifaceted connections between **merchants, markets, and trade networks**, highlighting the role of accounting in facilitating and documenting such interactions.

Throughout the centuries, merchants have played a fundamental role in shaping markets and establishing business networks. Within this context, **various accounting practices** have emerged and evolved over time, providing **insights into the economic, social, and cultural dynamics of different periods and geographical areas**.

The **accounting practices** used in different contexts and cultural areas represents an extraordinary treasure chest for an in-depth and critical exploration of the way merchant used to report about their activities and the motivation at its origins. The role of the **merchant-accountant**, and subsequently the integration of **professional accountants** into the commercial context, represents another dimension of interest, as well as the influence exerted by **management and accounting manuals** specifically dedicated to merchants. The analysis of the **ethical dimension** offers the opportunity to delve into themes such as the 'fair price' and usury.

Markets and fairs have represented privileged meeting places, functioning as exchange centers for wholesalers and playing a **crucial role in the distribution of various goods**. Therefore, studying the relationships, dynamics, and interactions in such contexts is fundamental for understanding **the financial, social, and political dimensions** implicitly connected to **mercantile activities, their regulation, and their relationship with public institutions**.

In this regard, **the relation between merchants and bankers** and the importance of **merchant bankers** to international finance merit a specific consideration. Equally crucial is the role of **trade insurance** in facilitating security and stability in commercial transactions throughout the centuries.

The **education of merchant** is another aspect that deserves researcher's attention. It moves from the Abacus Schools to the High Schools of Commerce (Venice, Bari, Genoa etc.), and later on to University study plan focused on the trade dimension.

The **theoretical dimension** provides further knowledge, thanks to national and international authors who have offered, at different historical moments, a **wide range of scholarly works on the organization, management, and accounting in trading companies**.

Economic and commercial networks have been fuelled by **information and connections**, which represent essential elements for understanding them. Both these dimensions are involved when we consider the networks of trades in their business and cultural interaction. The Silk Road is an example, connecting the East and West and stretching from the China to the Mediterranean Sea. **These networks deserve our attention**. They were contexts where not only goods and innovative technologies, but also ideas, philosophies were

moving across creating a fertile milieu for accounting, economic and cultural evolution among different communities.

Topics of Interest:

In line with these considerations, the Conference aims to promote, through the interpretative tools typical of Accounting, Business, and Financial History, interaction and discussion among scholars on numerous research areas related to the Conference theme. As examples, but **not exhaustively**, the following are highlighted:

Accounting, accountants and trade practices

Accounting and Audit profession in the trade context

Historical analysis of accounting theories, systems and practices

Accounting and business networks in specific historical periods or geographical regions

Merchants, markets, banks and insurance

Fairs and Mercantile practices

Merchants, Regulations and Public Institutions

Merchants and Education

History of School of Commerce

Ethnicity, gender and diversity in merchant accounting practices

Books and Manuals for Merchants

Ethics and accounting and management practices

Cultural, social, and institutional influences on accounting practices

Presentation of Contributions

Those who are interested in presenting their original contribution at the Conference (even in preliminary form) are invited to submit an extended abstract by 11:59 PM on July 31, 2024, following the online procedure there will be soon available on www.sisr2024.it.

The extended abstract must not exceed 2,000 words and should outline the objective and motivation of the paper, the structure and methodological approach adopted, the expected results, the research contribution, and the elements of originality. The extended abstract must be submitted in Word format. Contributions can be developed in either Italian or English and will be presented and discussed at the conference based on this choice.

The scientific committee will evaluate the extended abstracts based on the following elements: relevance to the conference theme, significance of the theme for knowledge development, innovativeness, clarity of objectives and research questions, quality of literature references, and methodological rigor.

For contributions in English, a **Special Issue** is planned by the SISR Journal "**Contabilità e cultura aziendale. Accounting and Cultures.**"

- July 31, 2024: Deadline for extended abstract submission
- August 7, 2024: Notification of extended abstract acceptance
- October 20, 2024: Deadline for full paper submission

- September 30, 2024: Early registration deadline
- October 31, 2024: Registration deadline
- December 5-6, 2024: SISR 2024 Conference